A LETTER TO A Member of Parliament, ON THE CONCLUSION OF THE WAR WITH *TIPPOO SULTAUN.*

By AN IMPARTIAL OBSERVER.

Eſt modus in rebus; ſunt certi denique fines,
Quos ultra citraque nequit conſiſtere rectum. HOR.

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LETTER

TO A

Member of Parliament,

&c. &c.

OCT 29 1940

SIR,

ON the theatre of war, a reverſe of fortune ought to be regarded as a poſſible contingency, both by the conquerors, and by the vanquiſhed.

The former, magnanimous, in the moments of triumph, ought to be open to conceſſions from the vanquiſhed; and the

latter, depreſſed by calamity, ought to avail themſelves of alternatives, without exhauſting all the reſources of arms.

On this principle the war in India, which, in its progreſſive ſtages, reflected a luſtre on the Britiſh arms, may be vindicated, in its termination, by all the contending Powers: And the definitive treaty with Tippoo Sultaun, which exalts our national character in the Eaſtern World, may be pronounced, on our part, the reſult of deliberate wiſdom, and magnanimous policy.

The maxim, *delenda eſt Carthago*, has indeed been adopted by ſome ſanguine politicians, who, having contended for the total *extirpation* of Tippoo Sultaun, are diſſatisfied with the mere *reduction* of his power.

But that maxim, both in its origin in the days of antiquity, and in its modern application to the Eaſt, was neither dictated by honour, by juſtice, nor by ſound policy *. And the cataſtrophe of Carthage, inſtead of advancing the proſperity, haſtened the decline of the Roman name. Far different was the conduct of the Lacedæmonians in the plenitude of dominion. For when, by the fortune of arms, it was in their power to have annihilated the rival ſtate, " Heaven forbid," ſaid the Lacedæmonians, " that we ſhould put out one of " the eyes of Greece !"

This was the language of a diſcerning people, capable of moderation in victory, and conſcious of thoſe political relations

* Vide Eſſays on the Hiſtory of Mankind, Second Edition, page 286.

which give life and energy to national enterprize.

A balance of power ought to be maintained in every ſyſtem; and the annihilation of the Myſore Chief might have proved deſtructive of general proſperity, and inauſpicious to our Indian Empire. It might have produced war between the confederated Powers, diſſolved our alliances, and involved us in a labyrinth of difficulty in the diviſion of territory, and in the complicated arrangements of Oriental government, from which, by dextrous management, we are moſt happily delivered.

Tippoo reduced, is an event far more deſirable, than *Tippoo extirpated*; and by abridging his power, by circumſcribing his dominions within well-defined limits, and by cutting off, in ſome degree, his communication

munication with the Coaſt †, we have nothing to apprehend from his future machinations, or from his alliance with any European power.

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† By recent intelligence, it appears that Tippoo retains *Mangalore*, and the extent of territory on the Malabar coaſt, that he formerly poſſeſſed. Lord Cornwallis, in an official Letter addreſſed to the Honourable the Court of Directors, and inſerted in the London Gazette, expreſſes himſelf in the following terms:

" The territory that the Company will acquire by " the peace, will be conſiderable in point of revenue, " though, from the wide difference in ſeveral ſtatements " of Tippoo's revenues that have been produced, I " cannot yet form a judgment of the amount; but, important as an addition of revenue may be, I conſider it of infinitely more conſequence to the intereſts " of the Company and the Nation, than almoſt any ſum " whatever, that the overgrown power of Tippoo, " from which we have at different times ſuffered ſo " much, and which has ſo long threatened your poſſeſſions on both coaſts with total deſtruction, has " been reduced, by the event of this war, within bounds, " which will deprive him of the power, and perhaps of

" the

The avowed or clandeſtine ſupport of France ſtimulated the ambition of Tippoo Sultaun, exaſperated his animoſity, and rendered him the declared enemy of the Britiſh name. But that ſupport ceaſed with the revolution; and the new government of France diſclaimed, in an early period, all connexions in the Eaſt, hoſtile to our

" the inclination, to diſturb us for many years to
" come; whilſt, at the ſame time, I hope that our ac-
" quiſitions by this peace, will give ſo much additional
" ſtrength and compactneſs to the frontiers of our poſ-
" ſeſſions, both in the Carnatic and on the coaſt of
" Malabar, as to render it extremely difficult for any
" power above the Ghauts to invade them."

Until the arrival of the definitive treaty, we cannot ſtate, with geographical preciſion, the extent of territory annexed to the Britiſh dominions. But it is certain that Tippoo, by that treaty, has ſurrendered to the Company, the *Baramhaul* and *Salem* diſtricts; and to the allies, the forts of *Gooty* and *Balbary*; while the *Coorga* country is alſo relinquiſhed.

Indian Empire. This viciffitude of things, this unanticipated difappointment, mortified Tippoo to the duft, and contributed to give a more decided afcendancy to our arms.

The fyftem of French politics is no longer hoftile to nations *; and that circumftance concurs, with every other, in ftrength-

* How different was the conduct of France in all preceding times! Lord Clive, in a mafterly fpeech delivered in parliament in his own vindication in the year 1772, expatiated with ability and difcernment on the views of France at that period in the Eaftern world. "The noble Lord," faid he, "at the head of the Treafury, will do me the juftice to acknowledge, that I "laid before him a paper drawn up fifteen months ago, "in which I ftated almoft every thing that has fince "happened, relating to the views of France upon the "Eaft Indies. It was indeed impoffible for me to be "deceived, knowing the preparations that had been "made.

"If

ftrengthening the ftability of our dominions in the Eaft, and preferving them from all future annoyance.

Let Tippoo Sultaun, then, flourifh in peace, fince no longer formidable in war. Let him ftill rank among the potentates of Afia, fince, by the reduction of his ter-

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" If ever France fhould lay hold of our poffeffions, " fhe will foon add to them all the reft of the Eaft " Indies. The other European nations there will im- " mediately fall before her; not even the Dutch can " ftand; the empire of the fea will follow: Thus will " her acquifitions in the Eaft, if any can, give her uni- " verfal monarchy. I repeat, and I would have what I " fay remembered, that the French have not given up " their defigns upon India." *See the Debates of Parliament in the Year* 1772, *publifhed by* Debrett.

Suitable to this prediction were the uniform proceedings of France during a feries of interefting events, down to the æra of the revolution, when the concert with *Tippoo* was inftantly diffolved, and all offenfive wars exploded in the councils of that nation.

ritorial

ritorial poſſeſſions, by the decreaſe of his revenue, and the diſſolution of foreign alliances, he muſt contract the ſphere of his ambition, and ceaſe to be the illuſtrious incendiary of the Eaſtern World.

Preventive policy, which obviates future danger, is far preferable to that *vindictive* policy, which conſiſts in unneceſſary retroſpect, or has no object but revenge.

Even an antipathy to Britons may be loſt in the admiration of their glory; and the Sultaun himſelf, or the young * princes, (now under the protection of a conqueror whom they recognize as a father,) may become, in a future period, inſtead of an ex-

* The definitive treaty ſigned and ſealed by Tippoo, and delivered to Lord Cornwallis by one of the ſons of the Sultaun, has already become the ſubject of hiſtorical painting; and different artiſts are concerned in the deſign.

aſperated enemy, the determined ally of the Britiſh government.

It is not my province to delineate military characters, or to enter minutely into the detail of arms. To do juſtice to the tranſactions of the campaign, would require the recording pen of an hiſtorian converſant in modern tactics, and not unacquainted with the eloquence of antiquity *.

That aſſociation of talents which, it is allowed, belong to Tippoo, forms, perhaps, the beſt criterion, by which we may judge of the merit of his conqueror. For *Tippoo* is not only ſuperior in enterprize to all the monarchs of the Eaſt, but many

* Res geſtæ regumque ducumque, & triſtia bella,
Quo ſcribi poſſent numero monſtravit Homerus.
HOR.

features of his character might be exhibited in the picture of an Achilles.

> Impiger, iracundus, inexorabilis, acer ;
> Jura neget ſibi nata, nihil non arroget armis.

Lord Cornwallis then, with the olive branch in one hand, and with the ſword in the other, has appeared in the ſcene, during the whole period of hoſtilities, in all the ſplendor of greatneſs.

To control the genius of deſpots, is the nobleſt effort of heroiſm. It is *the conſummation devoutly to be wiſhed.*——It is *the pride*, *the pomp*, *and circumſtance of glorious war.*

But it is contended by ſome politicians, that the capture of *Seringapatam* was ſo eaſily practicable by our victorious arms, that it ought to have been accompliſhed, as

the decifive blow, which would have entitled us to conceffions of ftill greater magnitude from Tippoo Sultaun, without the total demolition of his power.

To this it may be anfwered, That certain pecuniary ftipulations in the treaty, may be rightly confidered as a *ranfom* for the Myfore capital... And furely, a higher ranfom was to be expected for its prefervation, than could have been demanded for its reftitution under defolation and ruin. Yet had we ftormed the Myfore capital, with full affurance of fuccefs, our army muft foon have abandoned it fpontaneoufly, without ranfom or redemption.

The peace then, and the war, in every point of view, happily correfpond. In policy and in arms we ftand in equal eftimation; and the Governor General of India,

in his civil and in his military capacity, deſerves accumulated praiſe.

But it has been alleged by the diſcontented, that the peace under review, originated entirely from the India Board; and, conſequently, that the inſtructions from home muſt relieve Lord Cornwallis from his reſponſibility, as they have tended to eclipſe his glory.

How far the inſtructions from home directed the proceedings, or dictated the ultimate policy of the Governor General, we preſume not to decide; but between his Lordſhip and the India Miniſter there ſeem to have exiſted a coincidence and harmony of opinion, which, without running invidious parallels, may be pronounced, in their reſpective departments, equally honourable for both.

A rupture in Europe, in which Great Britain had been involved, muſt have greatly augmented the embarraſſments of an Indian war. Whatever apprehenſions, therefore, were entertained of ſuch a rupture during the late armaments, were, no doubt, announced to Lord Cornwallis by the India Miniſter; nor would he ſuppreſs from his Lordſhip ſuch inſtructions on that ground, as were dictated by the wiſdom of his Majeſty's counſels.

The STANDING ORDER from home, it is probable, allowed the Noble Warrior in the Eaſt conſiderable latitude. The Miniſter might have aſſumed an exalted tone, and emulated Roman greatneſs:

> Hæ tibi erunt artes, paciſque imponere morem,
> Parcere ſubjectis, & debellare ſuperbos.

But the particular dictates of the Cabinet on that occaſion, it were unneceſſary to explore. The merit of the India Miniſter reſts

refts not on any fingle event, or on any precarious ground ; for the whole fyftem of his India arrangements, from the efta-blifhment of the Board of Control to the prefent day, has been conducted with un-rivalled abilities, profound difcernment, and comprehenfive policy. During that period, our India fettlements have flourifhed in their interior government, in commerce, and in revenue, with progreffive and un-exampled profperity.

The reafoning of Mr. Dundas in his India budgets, which has been fo loudly controverted, feems now to be ftrengthened and confolidated in the public mind. The accomplifhment of his predictions on the fcore of finance, will, it is probable, be ac-celerated beyond expectation ; and our Na-tional Debt, inftead of being loaded with additional incumbrance, is likely to derive

feafonable

feafonable relief from our dominions in the Eaft.

The fcene which is now opened by the definitive treaty, could hardly have been anticipated by human difcernment; and by the extenfion of territory, the increafe of revenue, and the ftability of our poffeffions, we may venture to affirm, that India Stock, notwithftanding its temporary depreffion, muft, on every principle of calculation, rife to an unprecedented ftandard.

All Government funds muft be more or lefs affected by the fame caufe, and experience, in different proportions, a correfponding elevation.

This infeparable connexion of things muft be regarded with univerfal fatisfaction by every clafs of citizens; for the flourifh-

ing

ing condition of the Public Funds will admit of the gradual reduction of thofe taxes that are moft burthenfome to the great body of the people.

This is a fair prefage of general felicity; and Great Britain, by its acquifition of dominion, of revenue, and of power, muft rife in the fcale of nations.

But it is not on Oriental ground alone, that we contemplate growing profperity.

Without entering into the details of financial ftatement, or comparing the public income and expenditure, agreeably to the report of the Select Committees, it may be maintained with confidence, that the Public Revenue of this country, by the induftry of the people and the increafe of commerce, is in a condition eminently flourifhing.

Whether the plan purſued by Mr. Pitt from the year 1786, is the moſt powerful and efficient which could have been deviſed or adopted in financial œconomy, is a queſtion which we have not leiſure, though we had ability, to diſcuſs; but the eſtabliſhment of that plan, it is allowed, has been productive of conſiderable advantage *. Commerce, it

* Even Mr. Morgan, who condemns, on mathematical ground, the plan of finance adopted by Mr. Pitt, from its comparative inefficiency, makes ſome conceſſion, and denies not the exiſtence of ſome poſitive advantage. " Admitting," ſays he, " that by the reduc-" tion of the *four per cents*, or by a *real* ſurplus in the " revenue, the ſum of 200,000 l. may be fairly added " to the million already appropriated for the diſcharge " of the National Debt, I ſee no great matter for " triumph in ſuch an addition. Its operations are al-" together inconſiderable, and the whole plan is ſtill " weak and ineffectual. Compared, however, with " what Mr. Pitt at firſt intended to have eſtabliſhed, it " deſerves reſpect; and though enfeebled and mutilated " by his alterations, *it has done ſo much good*, that we " have

it is alſo allowed, has had a gradual increaſe; yet this, it is contended, is not peculiar to Britain, and is ſhared only in common with other nations.

On the balance of trade we mean not to expatiate. But public credit in this country might be ſtill farther illuſtrated from the relative condition of other ſtates.

The neutrality which, in the preſent convulſion on the continent of Europe, has been avowed by the court of Britain, is manifeſtly calculated to give us, ultimately, additional weight and preponderation in the general ſyſtem. While other European nations are exhauſting their revenue and

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" have only to regret, that the other more powerful " and efficient plan, which had been ſo ſtrongly re- " commended by Dr. Price, was not adopted."—— See *A Review of Dr. Price's Writings, on the Subject of the Finances of this Kingdom, by W. Morgan*, F. R. S.

their blood, under a precarious deftiny; while their governments may be fhaken to their foundations, may enlarge or contract their limits by the fortune of arms, may be torn afunder by inteftine commotions, or be overwhelmed by foreign irruptions; the Sovereign of this free country may be looked up to by the belligerent powers, as the reftorer of tranquillity, as the arbiter of contending nations; while the venerable fabric of our Conftitution, fecure from danger, will excite the envy of the world.

Britons, however, are too magnanimous to erect their triumphal arch on the bafis of general calamity; they fcorn to aim at greatnefs by the depreffion of other ftates, or even to indulge the fentiment of Epicurean philofophy:

Suave mari magno———
Suave etiam belli certamina magna tueri,
Per campos inftructa, ulla fine parte pericli. LUCRET.

The Revolution in France, counteracted by a confederacy of potentates, and so alarming to the jealousy of the continental princes, forms an æra in civil history, intimately connected with the future destiny of the world.

But in this country, similar jealousies are not likely to arise. Between the *noblesse* of France, and the nobility of Great Britain, there is so little analogy, that nothing in the French Revolution can create any well-founded alarm. Our nobles are regarded with complacency by the other orders, and are often distinguished in the Hereditary Senate, as the guardians and patrons of freedom. The Peers of the Realm then, and the Princes of the Blood, in all their privileges and immunities stand equally secure. But it is not France alone which we have to contemplate seriously, at this moment, in the drama of Europe.

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The ſame concert of continental Princes, the ſame confederacy of the Northern Powers, which was formed originally againſt France, is now formed againſt Poland*, and ſeems to involve in it a plan of univerſal

* In Poland, the Nobility, by the dereliction of uſurped pre-eminence, have ingratiated themſelves with the People; all is harmony within, and the new conſtitution ſeems to be erected on ſolid foundations. It is even profeſſedly modelled on the conſtitution of this country, and on that account ſeems to claim, by a right of filiation, the ſympathy and the aid of Britons. Mr. Burke has diſcriminated between the Revolution in France and that in Poland; and while he execrates the one Revolution, he allows the other all manner of applauſe. "In contemplating," ſays he, "that change, humanity "has every thing to rejoice and to glory in, nothing to "be aſhamed of—nothing to ſuffer. Not one man in-"curred loſs, or ſuffered degradation; all, from the "king to the day-labourer, were improved in their "condition; every thing was kept in its place and "order; but in that place and order, every thing was "bettered."

The ſubſcription opened in this country in ſupport of Poland, is deciſive of the ſenſe of a generous Public, who

universal despotism, which cannot be regarded with indifference in a land of freedom.

The court of Britain, in a public declaration to France *, has, with equal policy and justice, disavowed all interference with her interior government; and such interference (which is incompatible with the rights of nations) must ever, we trust, be execrated in the councils of a Patriot King, whose prerogatives are not only recognised, but revered by his people.

Anarchy is not to be confounded with liberty, no more than despotism is with government; and, in our general policy, we ought to steer a middle course between *Scylla* and *Charybdis*.

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who commiserate the calamities of an injured people, contending for the unalienable rights of mankind. No power on earth will be permitted to triumph over

"*Th' unconquerable mind, and freedom's holy flame.*"

* See a State Paper by Lord Grenville.

" Liberty is a plant," ſaid a late illuſtrious Stateſman *, who long ſuſtained the vigour of our Public Councils, and adorned our Senate, " Liberty is a plant that de-
" ſerves to be cheriſhed. I love the tree,
" and wiſh well to every branch of it.
" Like the vine in the Scripture, it has
" ſpread from eaſt to weſt, has embraced
" whole nations with its branches, and
" ſheltered them under its leaves."

The Son of that Great Man, the preſent Miniſter, whoſe exalted genius is uneclipſed even by his father's name, has run the race of popularity in the upper departments of government, and maintained it even in the zenith of his power †.

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* Vide a Speech by the Earl of Chatham in the year 1770.

† The following paſſage, in *Eſſays on the Hiſtory of Mankind*, firſt appeared in the year 1781:—" We

have

The Leader of Oppoſition, the Ex-Miniſter, it muſt likewiſe be admitted, is diſtinguiſhed by pre-eminence of talents, and ranks high in the eſtimation of his country and of mankind.

" have ſeen a Patron of Freedom in our days, inferior " to no Roman name, commanding the applauſe of " Senates, ſuſtaining the vigour of Public Councils, " and leading on a nation to glory. We have ſeen " another, of congenial ſpirit, preſiding in the Aſſem- " bly of the Nobles, and diſpenſing, from the higheſt " Tribunal, juſtice to the people ;

" ——*His dantem jura Catonem.*

" I dare not mention a name among the living—but " that the moſt illuſtrious Stateſman of the preſent " age has left poſterity, is matter of general ſatisfac- " tion to the Engliſh nation.

" The genius of that Great Man, ſurviving in his " Race, and cheriſhed by the fond predilection of a ge- " nerous Public, may ſtill be uſeful to his country ; " and if we may judge from ſome late appearances, " the prayer of his contemporaries is already heard by " indulgent Heaven ;

" *Stet fortuna domus, & avi numerentur avorum.*"

 On

On a queftion, therefore, of the firft magnitude in politics, that affects the general fyftem of the world, a coincidence of opinion may be expected between fuch luminous Politicians; and fhould Great Britain be called upon, by future contingencies in the continental fcene, to interpofe in arms, fhe will interpofe, in all probability, with the decided approbation of thofe Statefmen, fanctioned by the union of parties, and by the voice of the people. But if we may judge from appearances, fhe is likely to interpofe rather by counfel, than by arms.

The cloud which hangs tremendous over Europe may, perhaps, be diffipated without any general explofion; and at prefent it feems only incumbent on Minifters, without deviating from neutrality, to exercife vigilance and circumfpection. But if, con-

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trary to appearances, it is found expedient for us to open the TEMPLE OF JANUS, which has hitherto been kept ſhut by ſound policy, it will be opened, with unanimous conſent, by the hand of juſtice and of wiſdom, not in ſupport of anarchy, but of the liberties of mankind.

" On ſome occaſions," ſaid the great Monteſquieu, " it may be neceſſary to draw " a veil, *for a while*, over liberty, as it was " cuſtomary to veil the ſtatues of the gods." But that veil muſt ſoon be removed by the progreſs of civilization, and the diffuſion of arts and ſciences; nor will it be conſidered by Britons as a ſupererogatory duty, to ſupport the cauſe of the preſent, and of future generations.

Such is my mode of thinking on the ſubject of our National Proſperity, which I have

contemplated with pleafure, in the definitive treaty with the Sultaun—in the meafures of government—and in the complexion of the times.

Such is the refult of general reafoning, which, unfuggefted by Minifters, or by Oppofition, or by any Party in the State, has originated in fair fpeculation; and, under the impulfes of patriotifm and philanthropy, is now addreffed to you, Sir, as a Member of the Senate, and delivered to the Public, by

AN IMPARTIAL OBSERVER.

APPENDIX.

THE materials for diſcuſſing India politics are not always exhauſted in the official information communicated to the public. Other information from the Eaſt may be equally authentic. And as the narrative of facts derived from unofficial correſpondence is often enriched with ſolid obſervation and judicious comments, the following ſelection is here ſubjoined, in the form of an Appendix.

N° I.

" *Madras, 15th March,* 1792.

" In the view of enlarged policy, it is " advantageous to the ſecurity of India, " that a power reſpectable, but not dan- " gerous, ſhould exiſt in the Myſore " country.

" Tippoo, with half the territory he " poſſeſſed before, will keep the *Marattas* " and the *Nizam* in awe, at the ſame time " that he will ſtand much in fear of our " all-powerful ſtrength, which has hum- " bled him to the very duſt.——With " regard to advantages territorial and pe- " cuniary, we could not have expected " more, had we taken the Fort. In mo- " ney, we ſhould, probably, in that view,

" have

" have fallen confiderably fhort; for this " is an article which might have been " eafily carried away, in defiance of all our " efforts. Every circumftance, therefore, " unites to throw an uncommon brilliancy " round the whole tranfaction."

N° II.

" *Madras, 24th Feb.* 1792.

" I am glad to find by Mr. Dundas's " laft India budget, that he has formed fo " juft an opinion of the extra-expence of " the war, which has been exaggerated by " others beyond all bounds. I think it " has not exceeded two crore and fixty " lacks of rupees of extra-expence; and as " the arrears are very inconfiderable, and " the war muft very foon be terminated,

" the

" the whole will probably not exceed three " millions ſterling. Large as this ſum " is, it is not in proportion to the force " we have in the field, or half the expence " of former wars, particularly the laſt."

As this intelligence from Madras is derived from reſpectable authority, and correſponds with Mr. Dundas's ſtatement in *the budget* of the former year, it may be conducive to the farther illuſtration of this important ſubject, to compare, with the above India letter, the following paſſages from the ſpeech delivered by Mr. Dundas, on the finances of the Eaſt-India Company, before the Committee of Parliament, on the 5th of June 1792.

" Inſtead of the Company's finances be- " ing oppreſſed by the heavy burthen of " five, ſix, or twelve millions, which ſome

" Gentle-

" Gentlemen ſo pathetically lamented laſt
" year, the firſt year's war leaves thoſe fi-
" nances nearly in the ſame ſtate at its cloſe,
" as at its commencement; and if a conſider-
" able allowance be made for any deficiency
" in the ſtatements from India, it appears
" that not more than half a million ought
" to be charged againſt the general ſtate of
" the Company's affairs.

" It will, undoubtedly, be expected that
" ſome eſtimate ſhould be given of the
" expence that may probably be incurred
" by this time in the proſecution of the
" war, or, more properly, as the accounts
" are made up annually, what effect it
" would have had on the Company's
" finances on the 30th of April laſt. But
" a general eſtimate of this kind, can-
" not be made from the accounts received
" from India.

" But, without having recourfe to com-
" putations, it may be fairly fuppofed,
" that the refult of the fecond year of the
" war, will not be worfe than the firft.
" For, in the firft place, it is to be ob-
" ferved, that a large quantity of ftores
" and provifions had been provided in
" 1790-91, which were not expended in
" that year, but were applicable to fupply
" the army in the following year 1791-2.

" General Abercromby particularly ftates
" that he had rice fufficient for 40,000
" men for five months, exclufive of what
" would be neceffary for his army during
" the monfoon. This muft have occafioned
" a large expenditure in that year, which,
" it is probable, would caufe a proportional
" faving in the enfuing year. And with
" refpect to the other articles of expence,
" there is no reafon for fuppofing that they

" will have been greater in 1791-2, than " they were in the preceding year.

" Upon the whole, upwards of a mil- " lion will become applicable to the ex- " pences of the war, poſterior to the cloſe " of the actual accounts, which have " formed the principal part of the preſent " diſcuſſion.

" To this I am entitled to add another " reſource, or rather a diminution of ex- " pence, which will afford aid to the ſame " purpoſe, and which did not occur in the " former year. I mean, a ſum of be- " tween two and three hundred thouſand " pounds annually ſent from Bengal to " China; but which, by the diſpatches " that have gone out this ſeaſon, is di- " rected not to be ſent thither in the enſu- " ing year; the fullneſs of the Treaſury

" at Canton, and the increaſe of exports " from this country, having rendered this " reſource for the China inveſtment at pre- " ſent unneceſſary.

" Conſidering all the circumſtances which " I have explained to the Committee, re- " lative to the ſtate of the Company's " finances in India at the cloſe of the " year 1790-91, I feel myſelf warranted " in believing, that the expences of the " year 1791-2 will not exceed thoſe of " the preceding year; and if this belief be " well founded, it follows, that the intereſt " of the burthen on the revenues of India " during this year, will be conſiderably leſs " than was made in 1790-91; becauſe ſo " large a portion of the expences has been " provided for by the reſources above al- " luded to.

" I ſhall

" I ſhall not detain the Committee
" longer; but to ſave any Gentleman the
" trouble of putting the queſtion to me,
" Whether I adhere to the hopes I gave
" laſt year, ' that the day is much nearer
" when the reſources of India will ad-
" miniſter aid to the revenues of this coun-
" try, than that on which we are to appre-
" hend that India will call for aid from
" the finances of Great-Britain?' I anti-
" cipate the queſtion, and anſwer in the
" affirmative; and the only difference is,
" that I am more ſanguine in thoſe hopes
" than I was at the time I firſt expreſſed
" them."

Our finances in India muſt now flouriſh, far beyond even the anticipations of Mr. Dundas, ſince it appears from the laſt official information tranſmitted to the Court of Directors by Sir Charles Oakley and Mr.

Petrie, that the Company have acquired an acceſſion of territory, the net revenue of which amounted to thirty-nine lacks and fifty thouſand rupees.

N° III.

" *Madras, 21ſt Feb.* 1792.

" It ought to be obſerved, that the re-
" ſiſtance, on the part of the enemy, was
" conducted with more ſkill and intrepi-
" dity, than has ever marked the conduct
" of the armies of Hindoſtan on any for-
" mer occaſion. The ultimate exertions
" of the Sultaun were ſuch, as deſpair ge-
" nerally dictates to proud and unrelent-
" ing ſpirits."

Another writer from Madras, during the firſt campaign touches on the opinion then entertained

tertained of Tippoo's abilities, and on the probability of his future deftiny.

" *Madras*, 16*th May* 1791.

" To what region the Sultaun can poffi-
" bly fly, after the fall of his capital,
" and his Beddanore poffeffions, is matter
" of much conjecture among the QUID-
" NUNCS of the Eaft. He can find no
" afylum with the Polygars. While he
" retains a part of his treafure, a force will
" be at his command, fufficient to fecure a
" temporary retreat among the hills. Some
" fage politicians fend him to *Mecca*,
" others to *Pondicherry*.

" What human ability can effect, Tippoo
" will perform. He has certainly fhewn
" himfelf a man of fuperior talents, and a
" determined foldier."

N° IV.

" *Madras, 24th Feb.* 1792.

" It remains a queſtion for politicians to " diſcuſs, Whether we ought to have ſtopt " ſhort of the entire ſubverſion of Tippoo's " empire, when we undoubtedly poſſeſſed " the means of accompliſhing it; or whe- " ther it is a better policy to let it exiſt, " reducing it in ſuch a degree, as to ren- " der it no longer formidable to the Eng- " liſh intereſts, while it may ſerve as a " counterpoiſe to the other great Powers " in India? Time, and the events of the " eighteenth century, can only ſolve this " intricate problem.

" Since the buſineſs has now terminated, " I have but one wiſh, which is, that our

" noble

"noble Peer may acquire as much credit "from his country, for the peace he has "made, as he has derived glory from the "conduct of the war."

The liberal wifh of this Gentleman muft, without doubt, be foon and moft completely gratified: for, while no former war with the MYSOREAN SOVEREIGN, either redounded much to our credit, or terminated without a heavy load of financial incumbrance, the prefent war feems to be decifive, has been conducted with unprecedented œconomy, and has terminated in the fecurity of our frontiers, and in a large increafe of revenue and dominion.

The affairs of the India Company, now rendered in all refpects fo flourifhing, may acquire additional profperity from a commercial treaty with the Chinefe Em-

pire. The embaſſy of Lord Macartney, which is directed to that object, will infallibly be conducted with ability and profound diſcernment: And whatever may be the reſult of this deſign with regard to the commerce of the Eaſt, it is likely to be productive of uſeful diſcovery, and of eminent advantage to the learned world.

THE END.